April 23, 2026

FY2027 GENERAL FUND BUDGET

Budget Summary	FY2026 Original Budget	FY2026 Revised Budget	FY2027 Tentative Budget
Budgeted Revenue	$1,659,682,409	$1,660,475,399	$1,706,770,609
Budgeted Expenditures	$1,702,897,117	$1,716,373,298	$1,712,909,821
Difference	($43,214,708)	($55,897,899)	($6,139,212)
Funds Reserved from Prior Year	$43,214,708	$55,897,899	$6,139,212
Difference	$0	$0	$0

Item#		Account Codes: Fund	Facility	Function	Program	Cst Cntr	Resp	Level	Object	A Actual FY2022 General Fund Budget	B Actual FY2023 General Fund Budget	C Actual FY2024 General Fund Budget	D Actual FY2025 General Fund Budget	E Original FY2026 General Fund Budget	F Budget Adjustments FY2026 General Fund Budget	G Revised FY2026 General Fund Budget	H Changes	I Tentative FY2027 General Fund Budget
														FY2026 Board Approved General Fund Budget				
	REVENUE																	
	Local Revenue																	
A	Property Tax - Digest (Assumes 4.08% Increase)	0100	8010	0000	9990	0000	50626	00	411100	$572,103,657	$640,104,770	$717,005,453	$772,645,417	$794,418,987		$794,418,987	$29,322,127	$823,741,114
B	Property Tax - Tag (Ad Valorem & TAVT)	0100	8010	0000	9990	0000	50626	00	411910	$53,640,484	$56,518,515	$57,413,446	$57,538,595	$55,857,482		$55,857,482	$1,299,370	$57,156,852
C	Delinquent Property Tax	0100	8010	0000	9990	0000	50626	00	411102	$2,316,925	$1,570,560	$3,377,015	$3,211,887	$2,604,683		$2,604,683	$620,587	$3,225,270
D	Intangible Tax	0100	8010	0000	9990	0000	50626	00	411210	$16,271,877	$9,067,234	$7,775,162	$8,941,245	$5,694,786		$5,694,786	$4,854,851	$10,549,637
E	Real Estate Transfer Tax	0100	8010	0000	9990	0000	50626	00	411211	$7,371,701	$4,854,682	$3,974,512	$4,916,636	$3,115,144		$3,115,144	$2,045,575	$5,160,719
F	Alcoholic Beverage Tax	0100	8010	0000	9990	0000	50626	00	411900	$1,831,217	$1,393,864	$1,841,834	$1,439,458	$1,398,374		$1,398,374	$251,822	$1,650,196
G	Liquor by the Drink Tax	0100	8010	0000	9990	0000	50626	00	411901	$1,254,641	$1,447,232	$1,414,632	$1,413,887	$1,443,586		$1,443,586	($85,613)	$1,357,973
H	Interest on Delinquent Taxes	0100	8010	0000	9990	0000	50626	00	415001	$586,416	$543,372	$994,026	$1,150,974	$680,862		$680,862	$703,621	$1,384,483
I	Interest Income	0100	8010	0000	9990	0000	50626	00	415000	$869,680	$19,879,024	$28,963,653	$24,071,709	$17,529,445		$17,529,445	$4,576,619	$22,106,064
J	Local Revenue - Cell Tower	0100	8010	0000	9990	0038	50626	00	419950	$1,758,612	$1,625,624	$1,346,283	$1,235,595	$499,185		$499,185	$60,351	$559,536
K	Local Revenue - Other	0100	8010	0000	9990	0000	50626	00	419950	$1,044,562	$2,415,500	$3,326,730	$3,226,663	$2,262,264		$2,262,264	$727,367	$2,989,631
L	Sale of Assets	0100	8010	0000	9990	0000	50626	00	453000	$285,355	$403,859	$270,257	$325,904	$319,824		$319,824	$13,516	$333,340
M	Leased Property	0100	8010	0000	9990	0000	50626	00	419100	$32,250	$53,750	$43,000	$43,000	$43,000		$43,000	$0	$43,000
N	Transfer from Other Funds	0100	8010	0000	9990	0000	50626	00	452000	$0	$415,000	$5,358,082	$470,000	$470,000		$470,000	$0	$470,000
	Total Local Revenue									**$659,367,377**	**$740,292,986**	**$833,104,085**	**$880,630,970**	**$886,337,622**	**$0**	**$886,337,622**	$44,390,193	**$930,727,815**
	State Revenue																	
O	Miscellaneous State Grants	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	438000	$6,278,549	$7,432,466	$33,055,025	$14,756,008	$16,257,061	$0	$16,257,061	($1,617,097)	$14,639,964
P	State of Georgia QBE	0100	8010	0000	XXXX	0000	50626	00	431XXX	$577,523,544	$606,116,926	$651,738,723	$733,815,298	$741,353,105	$792,990	$742,146,095	$3,007,317	$745,153,412
	Total State Revenue									**$583,802,093**	**$613,549,392**	**$684,793,748**	**$748,571,306**	**$757,610,166**	**$792,990**	**$758,403,156**	$1,390,220	**$759,793,376**
	Federal Revenue																	
Q	Indirect Cost	0100	8010	0000	1450	0000	50626	00	443000	$4,479,917	$11,593,281	$5,920,893	$5,450,214	$7,276,720		$7,276,720	$120,028	$7,396,748
R	ROTC	0100	8010	0000	9990	0000	50626	00	443000	$1,509,851	$1,604,765	$1,370,442	$1,563,892	$1,277,357		$1,277,357	$1,720	$1,279,077
S	MedACE	0100	8010	0000	9990	0129	50871	00	445300	$2,003,870	$2,145,657	$1,105,587	$1,841,900	$1,751,705		$1,751,705	($53,990)	$1,697,715
T	Medicaid	0100	8010	0000	9990	0130	50871	00	445300	$390,279	$5,200,075	$5,657,603	$6,769,957	$5,428,839		$5,428,839	$447,039	$5,875,878
U	Misc. Federal Revenue	0100	8010	0000	9990	0000	50626	00	445300	$25,506	$22,123	$20,256	$36,443	$0		$0	$0	$0
	Total Federal Revenue									**$8,409,423**	**$20,565,901**	**$14,074,781**	**$15,662,406**	**$15,734,621**	**$0**	**$15,734,621**	$514,797	**$16,249,418**
	Total General Fund Revenue									**$1,251,578,893**	**$1,374,408,279**	**$1,531,972,614**	**$1,644,864,682**	**$1,659,682,409**	**$792,990**	**$1,660,475,399**	$46,295,210	**$1,706,770,609**

Revenue Breakdown							
Local	52.68%	53.86%	54.38%	53.54%	53.40%		54.53%
State	46.65%	44.64%	44.70%	45.51%	45.65%		44.52%
Federal	0.67%	1.50%	0.92%	0.95%	0.95%		0.95%
	100.00%	**100.00%**	**100.00%**	**100.00%**	**100.00%**		**100.00%**

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Difference	($43,214,708)	($55,897,899)	($6,139,212)
Funds Reserved from Prior Year	$43,214,708	$55,897,899	$6,139,212
Difference	$0	$0	$0

EXPENDITURES

										A	B	C	D	E	F	G	H	I
														FY2026 Board Approved General Fund Budget				
															Budget Adjustments			
										Actual FY2022	Actual FY2023	Actual FY2024	Actual FY2025	Original FY2026	FY2026	Revised FY2026		Tentative FY2027
										General Fund Budget	General Fund Budget	General Fund Budget	General Fund Budget	General Fund Budget	General Fund Budget	General Fund Budget	Changes	General Fund Budget
	Expenditure Totals									$1,218,706,714	$1,364,174,691	$1,547,654,684	$1,674,534,765	$1,702,897,117		$1,702,897,117		$1,702,897,117
		Fund	Facility	Function	Program	Cst Cntr	Resp	Level	Object	Revised Amount			Tentative Amount					
	Expenditure Changes																	
1	**FY2026 General Fund Expenditure Budget Adjustments**														$13,476,181	$13,476,181		**$13,476,181**
	GaDOE FY2026 State of GA Bus Funds (QBE) (Board Approved 11/13/2025)	0100	8010	2700	2412	0000	50222	50	673210	$792,990								
	Increase Vapor Wake K-9 Officers and Handlers to Staff All Traditional High Schools (Board Approved 11/13/2025)	0100	8010	2660	9990	0049	50241	50	XXXXXX	$2,000,000								
	Encumbrances	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX	$10,683,191								
										$13,476,181								
2	**FY2026 One-Time Expenditures**																	**($16,418,677)**
	GaDOE FY2026 State of GA Bus Funds (QBE) (Board Approved 11/13/2025)	0100	8010	2700	2412	0000	50222	50	673210				($792,990)					
	One-Time Expenditures No Longer Required in Budget	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				($4,942,496)					
	Encumbrances	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				($10,683,191)					
													($16,418,677)					
3	**Salary/Benefit Changes**																	**$26,940,969**
	FY2027 Salary Step for Eligible Employees	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				$16,054,688					
	Health Insurance - Classified (Increase from $1,885 to $1,935 Per Member Per Month)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	521010				$2,212,800					
	Health Insurance - Certified (Increase from $1,885 to $1,935 Per Member Per Month)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	521010				$4,627,200					
	TRS Employer Contribution Increase - All Eligible Employees (Increase from 21.91% to 22.32%)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	523010				$4,046,281					
													$26,940,969					
4	**Salary/Position Adjustments**																	**($17,386,942)**
	Adjust Allotment Positions due to Reduction in Enrollment - (185.00) Positions	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				($21,896,592)					
	Literacy Coaches (Pending Regulatory Guidelines from the State)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				$3,570,852					
	Merge School Nurse Salary Schedule with Central Office Nurse Salary Schedule	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				$141,675					
	Adjust Instructional Supplements (Cobb Virtual Academy Adjunct Teacher Pay, Flag Football Coaching Supplement)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				$591,720					
	Add Supervisor of Student Transfers	0100	8010	2300	9990	0051	50106	60	519010				$205,403					
													($17,386,942)					
5	**New Instructional Programs**																	
	Cobb Innovation & Technology Academy Program Enhancement and Realignment - 16.50 Positions	0100	XXXX	XXXX	XXXX	0236	XXXXX	XX	XXXXXX									**$2,227,919**
6	**Miscellaneous Expenditure Adjustments**																	**($906,746)**
	Expenditure Adjustment Cell Towers	0100	8010	1000	9990	0038	50622	50	559510				$60,351					
	Expenditure Adjustment Transfers to Other Funds	0100	8010	5000	9990	0000	50626	60	593010				($1,000,000)					
	Expenditure Adjustment Miscellaneous State Grants (General Fund)	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				($1,617,097)					
	Increase Budget for Utilities (Water/Sewer, Electric, Natural Gas, Fuel)	0100	XXXX	XXXX	9990	XXXX	XXXXX	XX	XXXXXX				$1,650,000					
													($906,746)					
7	**Instructional Support Enhancements**																	**$1,355,000**
	Adjust Budget for GA's BEST Program	0100	8010	2800	9990	0000	50412	50	589010				$500,000					
	School and School Support Operational Enhancements Due to Inflation and Rising Costs	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX				$580,000					
	Adjust Budget for Rising Costs of Graduation Ceremonies Held at KSU	0100	XXXX	XXXX	9990	0000	50509	XX	XXXXXX				$275,000					
													$1,355,000					
8	**One-Time Enhancements**																	
	SPLOST VII Election Expenditures (Could Decrease Depending on Other Scheduled Elections)	0100	8010	2300	9990	0031	50103	60	559510									**$725,000**
	Total Expenditures													**$1,702,897,117**		**$1,716,373,298**		**$1,712,909,821**
	Difference between Budgeted Revenues and Budgeted Expenditures													**($43,214,708)**		**($55,897,899)**		**($6,139,212)**
9	**Utilize Fund Balance Reserve**	0100	XXXX	XXXX	XXXX	XXXX	XXXXX	XX	XXXXXX					$43,214,708		$55,897,899		**$6,139,212**
	Remaining Budget Surplus/(Deficit)													**$0**		**$0**		**$0**